

Hearing Date and Time: January 14, 2010 at 9:30 a.m. (Eastern Time)

Response Deadline: January 7, 2010 at 4:00 p.m. (Eastern Time)

TORRE, LENTZ, GAMELL, GARY
& RITTMASER, LLP
Mark S. Gamell
Steven H. Rittmaster
100 Jericho Quadrangle, Suite 309
Jericho, New York 11753
Telephone: (516) 240-8900
Facsimile: (516) 240-8950

LEO & WEBER, P.C.
T. Scott Leo
Grace Winkler Cranley
One N. LaSalle Street, Suite 3600
Chicago, Illinois 60602
Telephone: (312) 857-0910
Facsimile: (312) 857-1240

Attorneys for Liberty Mutual Insurance Company

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, et al.,	:	09-50026 (REG)
f/k/a General Motors Corp. et al.	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X	:	

**RESPONSE OF LIBERTY MUTUAL INSURANCE COMPANY
TO DEBTORS' THIRD OMNIBUS OBJECTION TO CLAIMS**

Liberty Mutual Insurance Company ("Liberty"), responds in opposition to Debtors' Third Omnibus Objection to Claims ("Debtors' Objection") which seeks to disallow and expunge certain claims. Debtors' request for entry of an order disallowing and expunging Claim Number 20950 should be denied. Debtors incorrectly argue that

Liberty's Claim No. 20950 and Claim No. 20947 were filed against the same Debtor entity, Motors Liquidation Company. A review of those Claims show that they were properly filed against separate Debtors, MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation) and Motors Liquidation Company (f/k/a General Motors Corporation), respectively. Debtors' Objection as to Liberty's claims should be denied. In support of this Response, Liberty respectfully represents:

1. The Debtors seek to disallow and expunge Liberty's Claim Number 20950 (See Debtors' Objection, Exhibit "A", p. 17). The sole basis for Debtors' objection to Claim Number 20950 is that it allegedly is duplicative of Liberty's Claim Number 20947, which Debtors' characterize as the "Surviving Claim." (See Debtors' Objection, Exhibit "A", p. 17). The Debtors incorrectly state that "the Duplicate Claims are filed by the same claimants against the same Debtors ... on account of the same obligations as the corresponding Surviving Claims". (See Debtors' Objection, p. 3, ¶8). This conclusion is untrue as applied to Liberty's Claim Number 20950.

2. On November 6, 2009, Liberty properly filed proofs of claims against the Debtor entities including Liberty's Claim Number 20947 against Debtor Motors Liquidation Company (f/k/a General Motors Corporation) (see Liberty Proof of Claim filed as 20947, attached hereto as Exhibit "A") and Liberty's Claim Number 20950 against debtor MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation) (see Liberty Proof of Claim filed as 20950, attached hereto as Exhibit "B"). A review of the actual Proofs of Claims numbered 20947 and 20950 show that they were properly filed against two separate Debtors. These two Claims are not "Duplicate Claims" filed "against the same Debtors" as represented by Debtors and, therefore, cannot be

disallowed and expunged without improperly impairing Liberty's substantive rights against the debtor MLCS Distribution Corporation. Accordingly, Debtors' Objection, as it relates to Liberty's Claim Numbers 20947 and 20950, should be denied.

WHEREFORE, Liberty Mutual Insurance Company prays that this Honorable Court deny Debtors' Third Omnibus Objection to Claims as it relates to Liberty's Claim Numbers 20950 and 20947, and for such other and further relief as it deems just and proper.

Dated: Jericho, New York
January 7, 2010

/s/ Mark S. Gamell
Mark S. Gamell
Steven R. Rittmaster
TORRE, LENTZ, GAMELL, GARY
& RITTMASER, LLP
100 Jericho Quadrangle, Suite 309
Jericho, New York 11753
Telephone: (516) 240-8900
Facsimile: (516) 240-8950
mgamell@tlggr.com

and

T. Scott Leo
Grace W. Cranley
LEO & WEBER, P.C.
One N. LaSalle Street, Suite 3600
Chicago, Illinois 60602
Telephone: (312) 857-0910
Facsimile: (312) 857-1240

Counsel for Liberty Mutual
Insurance Company